1950

File No. Sales Tax 50

Legal Department

B BRANCH

Subject:— Sales Tax II / (N)

Notifications under the

Bombay Sales Tax Act 194[redacted]

File No. Sales Tax II/50(N)

41-[redacted]

Legal Department

A revised draft notification is sent herewith.

2. The proposal of the Finance Department to issue a notification under sub-section (1) of the Baroda Sales Tax Act, 1946, is ultra vires in view of the fact that the Baroda Sales Tax Act has been repealed under paragraph 5 of the Bombay Sales Tax (Application to Baroda State) Order, 1949. The two districts of Amreli and Okhamandal have been excluded from the said paragraph for the reason that the Baroda Sales Tax Act was not in operation in those two districts on the day on which the Order was made. By the Bombay Sales Tax (Application to the Districts of Amereli and Okhamandal in the Baroda State) Order, 1949, issued on the 30th July 1949, the Bombay Sales Tax Act has been made applicable to the said two districts. The appointment of Mr. Shah, as Sales Tax Officer will have to be made under the provisions of section 3 of the Bombay Sales Tax Act, 1946. It is not, however, legally feasible to make the appointment with the retrospective effect It has been advised in A.L.A's opinion No. 13070, dated the 17th November 1949, that it would be possible to recover the sales tax due from the dealers in the said two districts under the Baroda Sales Tax Act. But the appointment will have to be made under the Bombay Sales Tax Act and officer so appointed will have to proceed to make recoveries in the manner provided in the Bombay Sales Tax Act.

Sd/- J.K.Dhurandhar

o.c. 7/1

Additional Secretary to Government.

U.R. to F.D., No. 264, dated the 7th January 1950

Mjr/18/6

4 Cs.

Legal Department

A revised draft notification is sent herewith.

Sd/- J.R.Dhurandhar

o.c. 1/2

Additional Secretary to Government.

U.R. to F.D., No 1476, dated the 2nd February 1950

Mjr/18/6

4 Cs.

NOTIFICATION

Finance Department,

Bombay Castle, January 1950

bay Sales
x Act, 1946

No. 7069/33/66290 S.T. In exercise of the powers conferred by sub-section (2) of section 7 of the Bombay Sales Tax Act, 1946(Bom V of 1946), the Government of Bombay is pleased to give notice of its intention to enlarge, with effect on and from the 1950.

To be
nserted
fterwards

entry 30 in Schedule II to the said Act as follows, namely:-

For the said entry, the following shall be substituted, namely:-

"Turmeric and Turmeric powder".

By order of the Governor of Bombay,

Secretary to Government.

Mjr/18/6

4 Cs,

Legal Departmnet.

The F.D. draft at p 7 ante is in order.

Sd/- J.R.Dhurandhar

1/7

Additional Secretary to Government.

U.R. to F.D., No. 9123, dated the 3rd July 1950

Mjr/16/6

4 Cs.

45

Notification

Finance Department,
Bombay Castle, June 1950

Bombay Sales Tax Act, 1946

No. 7069/33 ST.- In exercise of the powers conferred by sub-section (2) of section 8 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to give notice of its intention to add to Schedule II to the said Act, the following goods with effect on and from the 1st August.

In column 1 of Schedule II to the said Act, the following shall be added:

61 Fuel oil bunkers when supplied to ships proceeding for sea voyages from the Port of Bombay.

By order of the Governor of Bombay,

Secretary to Government.

Mjr/18/6
4 Cs.